

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE**

In re:	:	
	:	
United Tax Group, LLC	:	
	:	
Debtors.	:	
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SWZ FINANCIAL II, LLC,	:	
	:	
Appellant,	:	
	:	
v.	:	C. A. No. 16-1322-SLR
	:	
GEORGE L. MILLER, Chapter 7 Trustee,	:	Bankruptcy Case No. 14-10486 (LSS)
	:	BAP No. 16-101
Appellee.	:	

RECOMMENDATION

At Wilmington this **18th** day of **January, 2017**.

WHEREAS, pursuant to paragraph 2(a) of the Procedures to Govern Mediation of Appeals from the United States Bankruptcy Court for this District dated September 11, 2012, the court conducted an initial review, which included information from counsel, to determine the appropriateness of mediation in this matter;

WHEREAS, as a result of the above screening process, mediation in this court would not be a worthwhile use of judicial resources, nor would justify the expense because, pursuant to an Order of the Bankruptcy Court, the parties to this appeal will be mediating with respect to Adversary Proceeding No. 16-50088-LSS which is currently being scheduled. A mediation in this court would mean the parties would have two mediations with respect to the same matters, would be duplicative and add unnecessary

cost and expense.

THEREFORE, IT IS RECOMMENDED that, pursuant to paragraph 2(a) Procedures to Govern Mediation of Appeals from the United States Bankruptcy Court for this District and 28 U.S.C. § 636(b), this matter be withdrawn from the mandatory referral for mediation. Since this recommendation is consistent with the parties request, no objections are anticipated.

The parties also request that briefing be stayed in this Court through and including forty-five days from the date the mediator files a certificate of completion of mediation as required under Local Bankruptcy Rule 9019-5(f)(ii) in the Adversary Proceeding. The parties further request at paragraph 2 of their proposal that a certain briefing schedule be entered should mediation not be successful.

Local counsel are obligated to inform out-of-state counsel of this Order.

/s/ Mary Pat Thyng
Chief U.S. Magistrate Judge Mary Pat Thyng